

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

RUN ON 07/05/11

PAGE 1

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 74 / MSAD 74

2011-12

574 - 574

## =====

## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	301	193	494	271	765
10	ATTENDING PUPILS (OCTOBER 2010)	301	181	482	263	745
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	301.0	187.0	488.0 ( 65%)	267.0 ( 35%)	755.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	17.7 (17:1)	11.7 (16:1)	17.8 (15:1)	=	47.2	/	52.5	=	.90	X	2577,869	=	1508,053	812,029
B.	GUIDANCE	0.9 (350:1)	0.5 (350:1)	1.1 (250:1)	=	2.5	/	2.0	=	1.25	X	99,243	=	80,635	43,419
C.	LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9	/	1.0	=	.90	X	34,145	=	19,975	10,756
D.	HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9	/	1.0	=	.90	X	53,546	=	31,324	16,867
E.	EDUCATION TECHS	3.0 (100:1)	1.9 (100:1)	1.1 (250:1)	=	6.0	/	7.0	=	.86	X	139,200	=	77,813	41,899
F.	LIBRARY TECHS	0.6 (500:1)	0.4 (500:1)	0.5 (500:1)	=	1.5	/	1.0	=	1.50	X	14,785	=	14,416	7,762
G.	CLERICAL	1.5 (200:1)	0.9 (200:1)	1.3 (200:1)	=	3.7	/	7.0	=	.53	X	210,200	=	72,414	38,992
H.	SCHOOL ADMIN.	1.0 (305:1)	0.6 (305:1)	0.8 (315:1)	=	2.4	/	3.4	=	.71	X	238,515	=	110,075	59,271

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		18,056	9,879
B.	Supplies and Equipment	342	473		166,896	126,291
C.	Professional Development	58	58		28,304	15,486
D.	Instructional Leadership Support	24	24		11,712	6,408
E.	Co- and Extra-Curricular Student	34	113		16,592	30,171
F.	System Administration/Support	218	218		106,384	58,206
G.	Operations & Maintenance	1,002	1,191		488,976	317,997

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	311,598	167,783
B.	Education & Library Technicians	36.00%	33,202	17,878
C.	Clerical	29.00%	21,000	11,308
D.	School Administrators	14.00%	15,411	8,298

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	69,419	37,384
16	Adjustment for Title I Revenues	-187,071	-100,731

17	TOTALS	3015,183	1737,353
18	E.P.S. RATES	6,179	6,507

**Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.**

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   0 4 3 3 3

RUN ON 07/05/11

PAGE 2

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 74 / MSAD 74

2011-12

574 - 574

## =====

## A. OPERATING COST ALLOCATIONS

```

=====
19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2008          551.0          248.0          799.0
      OCTOBER 2008         526.0          266.0          792.0
      APRIL 2009           524.0          241.0          765.0
      OCTOBER 2009         491.0          267.0          758.0
      APRIL 2010           497.0          265.0          762.0
      OCTOBER 2010         484.0          259.0          743.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS    ENROLL. ADJ X          EPS RATES

      K-8 PUPILS                490.5 +      21.66 X          6,179.00      =      3,164,636.64
      9-12 PUPILS                262.0 +        0.00 X          6,507.00      =      1,704,834.00
      ADULT EDUC. COURSES AT .1      7.5          X          6,507.00      =      48,802.50
      K-8 EQUIV. INSTR. PUPILS      0.000        X          6,179.00      =        0.00
      9-12 EQUIV. INSTR. PUPILS      0.000        X          6,507.00      =        0.00

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .6694      328.3 X .15 X          6,179.00      =      304,284.86
      9-12 DISADVANTAGED @ .6694      175.4 X .15 X          6,507.00      =      171,199.17
      K-8 LIMITED ENGLISH PROF.        0.0 X .700 X          6,179.00      =        0.00
      9-12 LIMITED ENGLISH PROF.        0.0 X .700 X          6,507.00      =        0.00

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT          490.5 X          43.00      =      21,091.50
      9-12 STUDENT ASSESSMENT          262.0 X          43.00      =      11,266.00
      K-8 TECHNOLOGY RESOURCES          490.5 X          97.00      =      47,578.50
      9-12 TECHNOLOGY RESOURCES          262.0 X          293.00      =      76,766.00
      K-2 PUPILS          169.0 X .10 X          6,179.00      =      104,425.10

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT      =      70,519.86
      9-12 SMALL SCHOOL ADJUSTMENT      =        0.00

OPERATING ALLOCATION                                5,725,404.13
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 5,553,642.00

30  ADJUSTED TOTAL OPERATING ALLOCATION                                5,553,642.00

```

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 74 / MSAD 74

2011-12

574 - 574

## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,240,663.71
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	33,189.00	X	101.60%	=	33,720.02
35	TRANSPORTATION - EPS ALLOCATION					506,954.87
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					38,473.80
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,819,812.40
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,373,454.40

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 74			
	11/01/11 ADDN TO ELEM SCHOOL	363,430.00	109,527.45	472,957.45
	05/01/12 ADDN TO ELEM SCHOOL	0.00	107,509.86	107,509.86
42	TOTAL PRINCIPAL & INTEREST	363,430.00	217,037.31	580,467.31
43	APPROVED LEASES FOR 2010-11 - RSU 74 / MSAD 74			0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 74 / MSAD 74			0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 74 / MSAD 74			0.00
47	TOTAL DEBT SERVICE ALLOCATION			580,467.31
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			7,953,921.71

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 74 / MSAD 74

2011-12

574 - 574

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION      LOCAL CONTRIBUTION

---

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION				
ANSON	371.5	50.13%	3,987,300.95		0.00		3,987,300.95				
EMBDEN	121.0	16.33%	1,298,875.42		0.00		1,298,875.42				
NEW PORTLAND	76.5	10.32%	820,844.72		0.00		820,844.72				
OLON	172.0	23.22%	1,846,900.62		0.00		1,846,900.62				
TOTAL	741.0						7,953,921.71				
			2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ANSON			124,950,000	7.470		933,376.50		3,987,300.95	933,376.50	27.90%	7.47M
EMBDEN			199,700,000	7.470		1,491,759.00		1,298,875.42	1,298,875.42	38.83%	6.50M
NEW PORTLAND			64,200,000	7.470		479,574.00		820,844.72	479,574.00	14.34%	7.47M
OLON			84,750,000	7.470		633,082.50		1,846,900.62	633,082.50	18.93%	7.47M
TOTAL			473,600,000			3,537,792.00		7,953,921.71	3,344,908.42	100.00%	7.06M

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   0 4 3 3 3

RUN ON 07/05/11

PAGE 5

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 74 / MSAD 74

2011-12

574 - 574

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,953,921.71	3,344,908.42	4,609,013.29
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,953,921.71	3,344,908.42	4,609,013.29
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 A D J U S T E D   S T A T E   C O N T R I B U T I O N			4,609,013.29
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 42.05%	STATE SHARE % = 57.95%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 42.05%	STATE SHARE % = 57.95%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,125,683.84		